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## **CERTIFICATE OF SERVICE**

I, Maureen Quigley, an attorney with the law firm Brown Rudnick LLP, hereby certify that on Friday, January 27, 2012, I caused a true and correct copy of Plaintiffs' Response to Statement by Grant Thornton LLP and Mark Ramler Concerning the Report & Recommendation of their Motion to Dismiss to be served upon Special Master Hedges, Special Master Capra and all counsel-of-record (WHRefcoKrysAll@wilmerhale.com) in the above-captioned matters by electronic mail and by electronically filing through the Court's CM/ECF system.

Dated: New York, New York January 27, 2012

UNITED STATES DISTRICT COURT

## **BROWN RUDNICK LLP**

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